

CHAPTER 3

FUNDING AND ACCOUNTING

Your ship must spend the money made available to it in the most effective way. The supply officer is normally assigned primary responsibility for seeing that this is accomplished. This money is in the form of an operating target (OPTAR) assigned by your type commander. This is not actual cash, but an authorization to cite the appropriate fleet or type commander's operating budget. To properly account for these funds, you must follow the regulations given in *Financial Management of Resources*, NAVSO P-3013.

FUNDING

Each year the President asks Congress to appropriate money for the operation of the Department of Defense. The amount asked for, determined by the analysis and projection of defense requirements over the next 5 years, is referred to as the Five Year Defense Program (FYDP). The Navy Cost Information System classifies each activity or unit identified with a unit identification code (UIC) to an FYDP or a specific budget activity within an FYDP and (with a few exceptions) to a specific program element. Therefore, with the exception of military personnel costs, the operation of each activity, ship, squadron, or other operating unit will be funded entirely from the appropriation subhead applicable to the individual activity's program classification. The appropriation 17__1804, Operation and Maintenance, Navy (O&MN), has subheads that align with the FYDP.

Most of the operating forces of the Navy fall into one of the following FYDP programs:

Program 1 - Strategic Forces

Program 2 - General-Purpose Forces

Program 3 - Intelligence and Communications

Reserve Forces operations are funded by the O&MN reserve appropriation in one of the following budget activities of the FYDP:

Budget Activity 1 - Mission Forces

Budget Activity 2 - Depot Maintenance

Budget Activity 3 - Other Support

Of the three, only some of the Budget Activity 1, Mission Forces, are accounted for under *Financial Management of Resources: Operating Procedures (Operating Forces)*, NAVSO P-3013-2.

Funding in today's military is presently getting tighter each new year. Congress is cutting money allotted for military spending. This, in turn, means that each activity, ship, or squadron will get fewer dollars allotted to its OPTAR. As money managers, you will have to spend your budgets more judiciously and develop more cost-effective plans to support your commands.

FLOW OF FUNDS

Management at the Department of Defense level requires the measuring of performance against plans for given programs and functions. Therefore, resources (funds) are identified, budgeted, and accounted for in terms of FYDP programs or budget activities. Operating resources identified by subhead are allocated by the Chief of Naval Operations (CNO) to the major claimants; that is, the Commanders in Chief, Atlantic and Pacific Fleets. The fleet commanders issue expense limitations by subhead to type commanders who, in turn, issue operating budgets to shore (field) activities designated as responsibility centers. Type and fleet commanders also issue operating budgets to themselves as responsibility centers for centrally managed programs such as ship overhauls, the expenses of

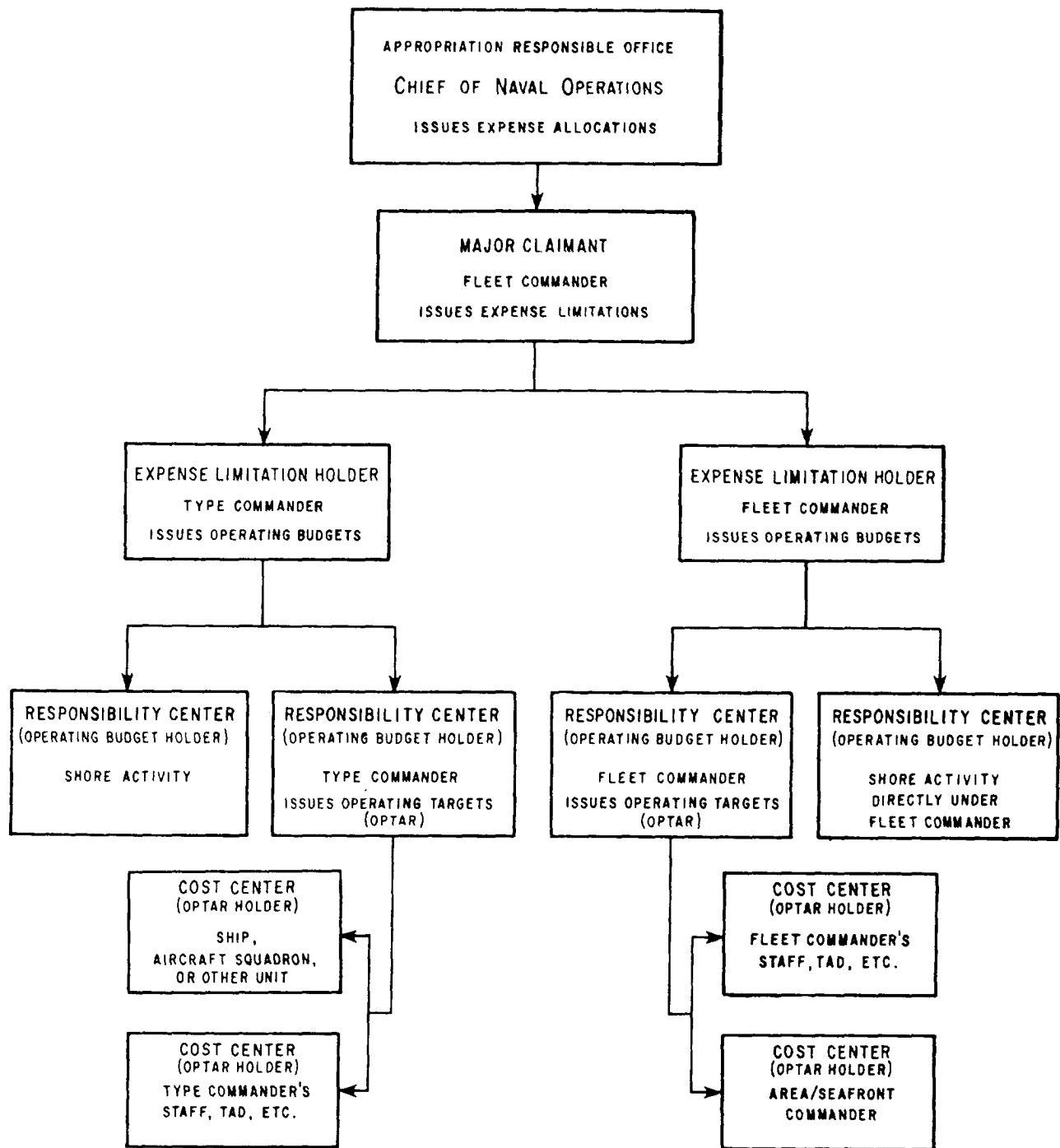


Figure 3-1.—Fund flow for operation and maintenance.

their own staffs, and the expenses of their assigned ships, squadrons, and other units. (See fig. 3-1.)

FUND IDENTIFICATION

To better identify and understand the application of funds, you must be familiar with the terms used in the process of funding.

Appropriation Symbol

An appropriation symbol consists of a seven-character number identifying the government agency responsible for administering the appropriation, fiscal year, and the specific appropriation. In the appropriation symbol

1721804, the 17 refers to the Department of Navy, the 2 refers to the fiscal year 1992, and the 1804 refers to the type of appropriation—O&MN in this case.

Subhead Symbol

The four-character subhead symbol for the O&MN appropriation identifies the major claimant and major program of the FYDP. The first two characters are the last two characters of the major claimant's UIC. The third character is the major program of the FYDP or budget activity. The fourth character is a zero at the major claimant (fleet) level. For example, in subhead symbol (17xxxxx.)6020, the 60 refers to the major claimant's last two characters of the UIC (COMNAVLANTFLT), the 2 refers to the number of FYDP (General-Purpose Forces), and the 0 refers to fleet level.

Expense Limitation

An expense limitation will cite the same subhead from which issued except that the fourth character of the four-character symbol will be a significant alphabetic or numeric character assigned by the major claimant to identify the expense limitation holder. Expense limitations are issued on a Resource Authorization, NAV-COMPT Form 2168-1. In the subhead symbol 602E, the first three characters mean the same as explained in the Subhead Symbol section just covered; however, the E in the fourth character identifies the expense limitation holder, or Commander, Naval Air Force, U.S. Atlantic Fleet in this case.

Operating Budget

Operating budgets are issued from expense limitations to responsibility centers on a resource

authorization and are designated by the UIC of the responsibility center. Fleet and type commanders issue operating budgets to themselves for centrally managed programs and for their subordinate cost centers (units). When more than one operating budget is issued to a responsibility center from the same expense limitation, the operating budgets are distinguished by appending a one-character alphabetic or numeric suffix (for example, 57014R) to the operating budget number. To simplify the identification of the specific operating budget chargeable on each requisition or other financial document, two-character fund codes are established by the Office of the Comptroller of the Navy. Fund codes used by the Operating Forces are contained in appendix II of NAVSO P-3013-2.

Operating Target

Operating budget holders will establish OPTARs as required to separately identify costs and to permit command and management to follow the same channels. OPTARs will not be issued for other operating targets, but will be issued direct from an operating budget by the operating budget holder down through one or more levels in the command structure. OPTARs are not designated with a distinguishing identification number. The combination of the applicable fiscal year service designator (R for Pacific Fleet units and V for Atlantic Fleet units), UIC of the OPTAR holder, and the fund code applicable to the operating budget provides the complete accounting classification. (See fig. 3-2.)

Reimbursable Orders

A reimbursable order is a request for work or services to be performed on a reimbursable basis

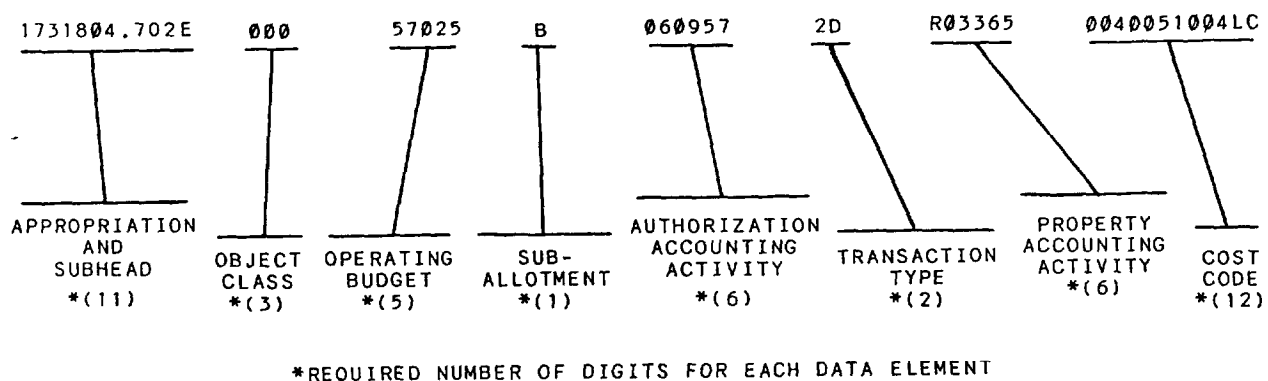


Figure 3-2.—Format of accounting data.

by one responsibility center for another center or another government department or a nonfederal requester. The receipt and acceptance of a reimbursable order for performance by a fleet responsibility center has the effect of automatically increasing the amount of the operating budget. Each reimbursable order accepted requires special identification coding (as prescribed in paragraph 4406 of NAVSO P-3013-2) to make sure costs accumulate properly. When the actual performance of the work is required of subordinate commands, reimbursable OPTARs will be granted under paragraph 4200 of NAVSO P-3013-2.

Expense Elements

Expense elements have been established by the Department of Defense to classify expenses for cost accounting and reporting purposes. For the Operating Forces the expense elements have been further tailored by the Navy to provide management controls and alignment to funding patterns. Besides identifying accounting classifications, the Navywide assigned fund codes further identify specific Navy expense elements and, in many cases, special subdivisions of Navy expense elements. Navy expense elements and special subdivisions are used by the Operating Forces Fleet Accounting System which provides a cross-reference of the expense elements and special subdivisions to the Navywide fund codes. This cross-reference is provided in table XII of appendix II in the NAVSO P-3013-2.

FLEET COMMANDER/TYPE COMMANDER

The fleet commanders (FLTCOMs) are the major claimants of budget funds received from the CNO. These funds are received as expense allocations.

The FLTCOMs receive their expense allocations in separate subheads. Those expense elements and major categories that can best be administered at the FLTCOM level are also maintained there. The others are distributed to the type commanders (TYCOMs) under the control of the FLTCOM in the form of expense limitations.

The TYCOMs' expense limitations are handled in much the same way as the FLTCOM allocations. The TYCOM maintains administrative control of those expense elements that are best maintained at TYCOM level. The remaining

funds are distributed to the fleet units, aircraft squadrons, or other units under the TYCOM, in the form of OPTARs.

Fleet Commander Centrally Controlled Programs

Under the Department of Defense Resource Management Systems concept, resources are administered at the command level where resource tradeoff decisions can best be made. Therefore, within the Operating Forces, resources for certain expense elements are retained by the FLTCOM or TYCOM.

Consequently, cost associated with these expense elements incurred by subordinate units are not chargeable to the individual unit's OPTAR. The following expense elements are currently centrally controlled by the FLTCOM:

- Fuel for ships
- Ship overhaul
- Ship restricted and technical availabilities
- Ship utilities
- Minor construction projects
- NATO expenses (Atlantic Fleet only)
- Public affairs (external)
- Real property maintenance

Operating force units will be authorized, if applicable, to cite the FLTCOM's operating budget for these expense elements per directives issued by the FLTCOMs.

Type Commander Centrally Controlled Programs

In addition to the FLTCOM's centrally controlled expense elements, TYCOMs retain control of funds for the following:

- Military personnel services
- Temporary additional duty-travel of personnel (except specifically authorized fleet aviation OPTARs and OPTARs of the mobile

construction forces) and temporary shore patrol expenses

- Home-port travel entitlement
- Transportation of things (TOT)

In the case of temporary additional duty-travel of personnel, and home-port travel entitlement, operating force units will be authorized to write the orders. You will then cite the TYCOM's operating budget by following instructions issued by the TYCOM. The UIC of the individual ship (or other unit) to which the traveler is assigned will normally be the issuing activity used to construct the standard document number. The standard document number may be divided into the following fields:

<u>R03364</u>	<u>91</u>	<u>TO</u>	<u>12345</u>
UIC	FY	Document Type Code	Serial Number

Military personnel expense accounting is based upon military personnel costs at standard rates as reported by the Central Operating Activity (Chief of Naval Personnel).

OPTAR-FUNDED EXPENSES

Requirements for expense elements or subdivisions of expense elements that are not centrally controlled at the FLTCOM and TYCOM levels will be funded through OPTARs issued to subordinate operating units. The responsibility center that issues OPTARs will advise the operating units and appropriate fleet accounting office of the accounting classification, expense elements funded thereunder, and applicable fund codes.

NOTIFICATION OF OPERATING BUDGETS ISSUED

Expense limitation holders authorized to grant responsibility center operating budgets will forward to the Navy Accounting and Finance Center, Central Operations Department, NCF-322, Washington, DC 20376, a report of operating budgets granted with a copy to the claimant. The report will be in letter format with a listing of the new Resource Authorization, NAVCOMPT Form 2168-1, issued listing any changes in the activity

performing the accounting and reporting for the operating budget holder. The listing will contain all the accounting data of the operating budget holder. This letter will be prepared weekly to report any changes. Negative reports will not be required. NCF-322 will compile a listing from information received of current responsibility center operating budgets that will be transmitted to the finance centers. The finance centers will use this listing to make sure of the compatibility of operating budget numbers and the accounting activity UIC on various reports. This listing will also enable the major claimant or subclaimant to make sure of the receipt of all Trial Balance Reports, NAVCOMPT Forms 2199.

NOTIFICATION OF OPERATING TARGETS ISSUED

Each operating budget holder establishing OPTARs under these procedures will prepare quarterly, as of the 16th day of the 1st month of the quarter, a comprehensive list of all OPTARs granted showing the UIC of each unit and amount of the cumulative authorization. Lists will be forwarded by unclassified speedletter, naval message, or other media or method coordinated with the applicable fleet accounting office to reach the applicable accounting office not later than the 20th day of the 1st month of each quarter. Any additions or deletions during the quarter will be reported as they occur by either speedletter or message, showing the UIC and each operating budget that the unit is eligible to cite.

OPERATING TARGET ACCOUNTING

The term *operating target* is generally defined as an estimate of the amount of money that will be required by an operating unit to perform tasks and functions assigned.

The FLTCOMs receive funds in the form of an OPTAR from the CNO. The FLTCOMs will issue funds to themselves and to their respective TYCOMs in the form of expense limitations. The TYCOMs, in turn, issue OPTARs to shore activities and, from OPTARs issued to themselves, issue OPTARs for staff operations, ships, aviation squadrons, staffs, and other operating units.

ACCOUNTING AND REPORTING RESPONSIBILITIES

The OPTAR accounting and reporting procedures are contained in the NAVSO P-3013-2, categorized by the types of funding or funding levels. The intent of these procedures is to make sure the accounting and reporting performed by the Operating Forces will require only the minimum of effort and complexity necessary to meet the requirements of higher authority.

All funds are accounted for over a full 3-year cycle. This 3-year period consists of the current fiscal year (from October through September) and the 2 previous years. The year before the current fiscal or OPTAR year is called prior year 1 and the year before prior year 1 is known as prior year 2. Although full OPTAR and appropriation fund accounting is done over this 3-year period, the frequency and extent of operating force OPTAR holder involvement become less in the latter part of this 3-year time frame. Generally, the operating force OPTAR holders receive and process OPTAR holder listings monthly for the first 2 years and quarterly thereafter. The financial reports (listings) sent to OPTAR holders are explained later in this chapter.

Type Commander

The TYCOM, as the expense limitation holder, is legally liable for the proper expenditure of funds granted to them by higher authority. The two principal legal statutes that are involved are as follows:

31 U.S. CODE 1517—Deals with irregularities in funds administration and states that when operating budgets (TYCOM level) are overobligated, the individual personally responsible for the violation should be identified and, if warranted, punished.

31 U.S. CODE 1301—A violation of this statute occurs when funds are spent on items other than those for which the funds were appropriated. When this violation occurs, the financial records must be corrected and that can or may result in violation of U.S. Code 1517.

Additional TYCOM responsibilities in administering funds include equitably evaluating requirements and distribution of funds responsibly and, also, effectively monitoring the management of funds within the type command

and developing justification to support request to the FLTCOM for additional funds.

Immediate Unit Commander

Group and squadron commanders are responsible to TYCOMs for the proper management of funds granted for support of their own staffs. They are also responsible for the proper management and expenditure of funds granted by TYCOMs directly to ships and units under their command. So, the commanding officers must be aware of their units requirements and management effectiveness. The commanding officers must make sure of consistent application of published policy and procedures for financial management of funds and policy. The commanding officers are to take action as necessary to keep the TYCOMs fully informed about the readiness of the ships and units as affected by funding policies and grants.

Commanding Officers

Commanding officers are responsible for the proper use of funds allocated to their ships or units. Proper use of funds requires that expenditures be made consistent with the objective of maximum readiness of their ships or units. Commanding officers must make sure funding policies and procedures are implemented per TYCOM instructions and any related directives. If the commanding officers detect any deviation from established policies, it should be corrected and adequately reviewed to make sure no potential fraud, waste, or abuse of government funds or material has occurred. Also, overobligation of funds granted by TYCOMs is not permitted except where authorized by TYCOM instructions.

In carrying out his or her responsibilities for sound financial management, the commanding officer will make sure the ship or unit has a sound annual financial management plan. He or she will review the monthly reports and make sure there is no needless abuse or waste of ship's money.

Department Heads

As the commanding officer's senior managers, department heads are key elements in the development and execution of the command financial management plan. Constant vigilance is

mandatory to make sure command policy and responsible fiscal decisions are made. In carrying out their responsibilities for sound financial management, department heads must do the following:

- Help develop the budget to make sure resource requirements for their respective areas of responsibility are identified and incorporated in the command plan.
- Monitor department expenditures.
- Make sure obligation validations are conducted on a monthly basis on their requisitions.
- Turn in any excessive material to the supply department.

Supply Officer

The supply officer is responsible to the commanding officer for the proper performance and administration of financial management responsibilities. The supply officer must make sure funds are properly managed, used, and accounted for on a daily basis. He or she accomplishes this by acquiring a thorough understanding of TYCOM financial management policy. The supply officer has to effectively communicate this policy to the commanding officer and department heads and to closely monitor execution within the budget plan.

OBLIGATION PRIORITIES.— As the leading petty officer or chief, you should assist the supply officer in setting up the obligation priorities for your OPTAR funds. You must decide what material is to be ordered and in what order. You must obligate material in the following order:

- Medical/dental supplies and services
- Damage control
- Lifesaving, personnel safety, and fire-fighting material
- Repair parts and consumables for direct turnover (DTO)
- Replenishment of your stock

These items are just part of the obligation of funds that you must order. Your priority list can be

endless. It depends on the needs of your activity or unit.

PHASED REPLACEMENT PROGRAMS.—

Various items on board ships have limited service life. Generally, these items are in constant use and have predictable wear, destruction, or loss patterns. Piecemeal replacement will usually lead to wasteful expenditure of funds, shortage of gear, and lack of financial control. By establishing a Phased Replacement Program, you will make sure of better availability and financial control over expenditures. Some examples of phased replacement items are mooring lines, life jackets, foul weather gear, galley equipment, fire hoses, mattresses and bedding, special clothing, and laborsaving tools and equipment.

Any item that has a limited service life and requires fairly frequent (1 to 3 years) replacement can be included in this program. The dollar impact of replacement on ship's OPTAR should be the governing factor in deciding whether this type of control is needed.

A well-run supply department will require each department head to submit a listing of equipment to be replaced yearly. There is a form (fig. 3-3) that each department head should fill out and submit with the department's annual budget to the supply officer. These forms can be used as a database to request any additional funds from your TYCOM.

Departmental Budget

Departmental budgets are mandatory. Commanding officers should make sure the budget is used and adhered to. To achieve the proper effectiveness, an OPTAR budget system must place the responsibility for the priority of the expenditures squarely on the individual department heads. Each department head must have full knowledge of the budget so he or she can obligate his or her budget properly.

One way you can make sure each department gets a fair share of the funds is to do a percentage of what each had spent of the previous quarter's funds. Even so, expenditures will arise that are not planned. What this means is a department will occasionally be unable to operate within its allotted budget. This is why you should provide a contingency fund belonging to the commanding officer for these types of unexpected costs.

PHASED REPLACEMENT ITEM WORKSHEET

NOMENCLATURE _____

NSN _____

UNIT COST _____ EXPECTED SERVICE LIFE _____ YRS

ALTERNATE NSNs _____

TOTAL ALLOWANCE/REQUIREMENT _____

ESTIMATED ANNUAL REPLACEMENT

TOTAL ALLOWANCE VALUE ÷ ESTIMATED SERVICE LIFE _____

a. TOTAL ALLOWANCE QUANTITY _____

b. TOTAL ON BOARD _____

c. DEFICIENCY (a - b) _____

d. IN NEED OF IMMEDIATE REPLACEMENT _____

e. ADDITIONAL IN NEED OF REPLACEMENT
DURING THE FISCAL YEAR _____

f. TOTAL REPLACEMENT REQUIREMENT FOR
THIS FY (c + d + e) _____

g. REPLACEMENT SCHEDULE:

	TOTAL REQ.	1st Q	2nd Q	3rd Q	4th Q	SHORTFALL
QUANTITY (f)	_____	_____	_____	_____	_____	_____
EXT DOL VALUE	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
QUANTITY ORDERED	_____	_____	_____	_____	_____	_____
JULIAN DATE/REQN	_____	____/____	____/____	____/____	____/____	____/____

Figure 3-3.—Phased replacement item worksheet.

OPTAR ACCOUNTING

Procedures for the accounting of ships' OPTARs are discussed in *Storekeeper 3 & 2*, NAVEDTRA 10269-K1, and are explained in detail in the NAVSO P-3013-2. Both of these publications are important background references for the First Class or Chief Storekeepers. Senior Storekeepers must have additional accounting knowledge of Navy funds.

General Funding and Accounting System

Each TYCOM will issue an operating budget from the applicable FYDP expense limitation to finance the operations, maintenance, administrative, and temporary additional duty-travel requirements of staff and units assigned. Auditable records will be maintained that show the amounts of transactions incurred and the

available balance of the operating budget, including the amount of each OPTAR granted. Additionally, budget submissions require the reporting of expenses incurred by expense and other designated elements. To accomplish these accounting and reporting requirements, each OPTAR holder should submit copies of chargeable requisitions (unfilled orders) as per paragraph 4106 of the NAVSO P-3013-2 to the designated fleet accounting office for reconciliation with corresponding expenditures. During the second monthly reconciliation process, unmatched expenditure documents for material or services below a dollar threshold established by the FLTCOM will be automatically recorded (threshold charged) to the OPTAR by the fleet accounting office as a difference. Above threshold unmatched expenditures for this same process period will be recorded to the OPTAR in a similar

manner. Expenditures applicable to reimbursable OPTARs are exceptions to the threshold concept and require reconciliation with corresponding unfilled orders in every case. Since the threshold charge procedure has the effect of reducing the OPTAR balances, threshold procedures are also applied to aged unfilled orders that allow for the reclamation of OPTAR funds. Therefore, upon receipt of the various transaction listings from the fleet accounting office, the OPTAR holder is required to validate and take specified action to make sure the maximum use is made of the OPTAR funds provided. The accuracy and the timeliness of OPTAR recordkeeping and reporting determine the accuracy and the timeliness of financial management information available to each successive level of command for management of available resources. See figure 3-4.

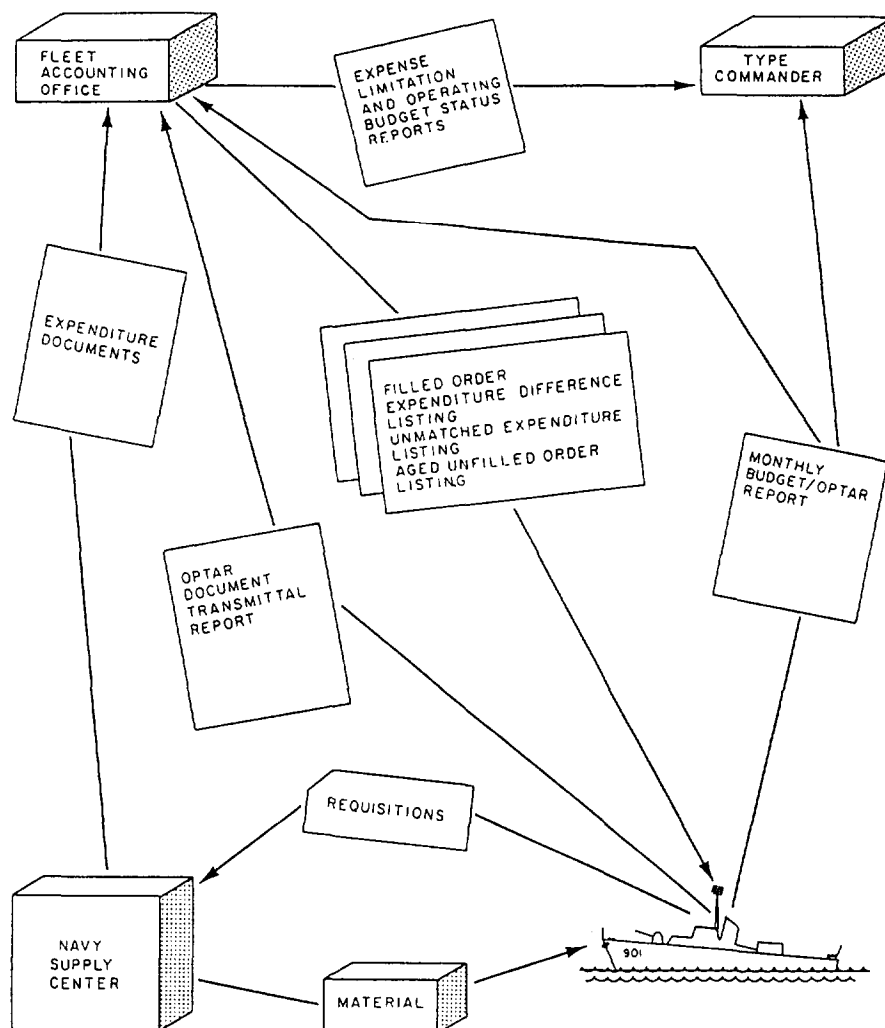


Figure 3-4.—Flow of accounting data.

Citation of Fund Codes or Accounting Data on Requisitions

A fund code will be cited on all requisitions to identify the chargeable operating budget and expense element. On each purchase document and on all other supply documents that require a complete line (nine data fields) of accounting data, the accounting data will be entered as prescribed in this paragraph. (Travel orders, work requests, and project orders are not considered as supply documents and should be prepared per paragraph 4403 of the NAVSO P-3013-2.) Each of the nine fields of a complete line of accounting data requires a specific number of elements to complete the field. When a data field does not contain sufficient digits to be completely filled, zeros will be entered preceding the first significant digit to complete the field. When a data field is not required, zeros will be entered to completely fill the field. Country codes are not considered one of the nine fields of a complete line of accounting data and the Country block should, therefore, be left blank. The only time that the Country block requires an entry is when you are deployed overseas and are conducting supply business with any one of the countries that you are visiting. The disbursing office assigns the country codes as per the *Navy Comptroller Manual*, volume 2.

A complete line of accounting data for material or service requisitions is broken down as follows:

1721804.602D	000	57015	0	060951	2D	V58315	0011901234BC	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

- (1) Appropriation (seven characters)
- (2) Subhead (four characters)
- (3) Object class (will be 000 unless the transaction affects the international balance of payment, three characters)
- (4) Bureau control number (UIC of operating budget holder, five characters)
- (5) Suballotment (operating budget suffix, one character)
- (6) UIC of authorization accounting activity (six characters)
- (7) Transaction-type code (cite 2D)
- (8) Property accounting activity (service designator code and UIC of requisitioner, six characters)
- (9) Cost code (consists of two zeros, Julian date [1190], serial number of requisition [1234], and applicable fund code [BC])

Fund codes and accounting classifications for use by the Operating Forces are contained in appendix II of the NAVSO P-3013-2.

OPTAR ADVANCES AND AUGMENTATIONS

Occasionally, costly unanticipated requirements may emerge as a result of emergency or unforeseen circumstances. When such requirements cannot be funded from within the assigned OPTAR, an advance or augmentation may be requested. Advances against the next quarter's OPTAR may be requested for annual office equipment lease requirements to take advantage of replenishment opportunities or to prepare for deployment. The fact that an advance was granted is not justification for an augmentation request in the next quarter. When an advance or augmentation is granted for a specific purpose, these funds should be obligated for that purpose only. OPTAR augmentations will not be granted to cover loss of material due to negligence or failure to exercise sound judgment in accountability and orderly replacement.

When requesting an advance or augmentation, you should process the latest Aged Unfilled Order Listing. Also, review all outstanding requisitions over 90 days old to purge any invalid requirements and hopefully to generate funds for reprogramming. You should submit cancellation requests for any invalid requisitions found.

Supporting Documentation

Requests for OPTAR augments or advances will be forwarded by mail with a copy to the immediate unit commander. Any urgent requests may be sent by message to the TYCOM via the immediate unit commander. When sending a request by message, you should use the format described in figure 3-5.

Authorization for Augments and Advances

When requesting an augmentation or an advance of funds, you will need to include additional information on your request for consumable (other) and repair parts to receive the required amount of funds.

OTHER OPTAR.— The below listed items are required to appear on your request:

- Number of augments or advances requested this fiscal year.

FROM: USS NEVERSAIL
 TO: TYCOM
 INFO: CHAIN OF COMMAND
 UNCLAS //N07300//
 SUBJ: OPTAR (REPAIR PARTS OR OTHER) AUGMENT/ADVANCE
 A. TYCOM INSTRUCTION

Figure 3-5.—OPTAR message request for an augment or advance.

- Amount of funds requested.
- Funds assigned.
- Available balance at time of request.
- Date of last requisition validation; must be within last 30 days:
- Money value of confirmed cancellations as a result of last MOV.
- Total money value of confirmed cancellations as a result of MOV FYTD.
- A brief justification and description of basis for special authorization request. Indicate national stock numbers for any items with a high unit cost. Explain why normal OPTAR is inadequate and state the impact on operational readiness.

REPAIR PARTS OPTAR.— The majority of OPTAR advances and augments is usually repair part money. The information you have to provide is almost the same as for consumable money, with the following additional information.

- Certification that maintenance tasks requiring repair parts are within the ship's capability to accomplish
- Brief justification including a statement of the impact on maintenance and repair part

inventory levels that will result if the augmentation is granted

FLEET ACCOUNTING AND DISBURSING CENTERS TRANSACTION LISTINGS

To help in the proper accounting of fleet funds held by the individual OPTAR holders, the Fleet Accounting and Disbursing Centers (FAADCs), U.S. Atlantic Fleet and U.S. Pacific Fleet (FAADCLANT and FAADCPAC), periodically submit several transaction listings to the fleet units for review, validation, or correction. These FAADCs are more commonly known as fleet accounting offices.

Transaction Listings Received From the Fleet Accounting Office

The designated fleet accounting offices, as the authorization accounting activities, perform the official accounting for OPTARs granted to ships, aviation squadrons, and other commands as assigned. One part of the accounting process performed for each OPTAR holder is the matching of unfilled order documents transmitted by OPTAR holders with the corresponding expenditure documents received from supply activities. This reconciliation process results in the production of listings that provide a report of transactions affecting the OPTAR holder's funds. Copies of these listings are submitted to the OPTAR holder for review and processing. Copies of the listings, annotated with the action taken

or required, will be returned by the OPTAR holder to the fleet accounting office so that the official accounting records can be correctly maintained. These transaction listings and respective frequencies include the following:

- Aged Unfilled Order Listing (monthly for the 4th through the 15th month and quarterly thereafter)
- Unmatched Expenditure Listing (quarterly)
- Summary Filled Order/Expenditure/Difference Listing (monthly)
- Detail Filled Order/Expenditure Listing (monthly)

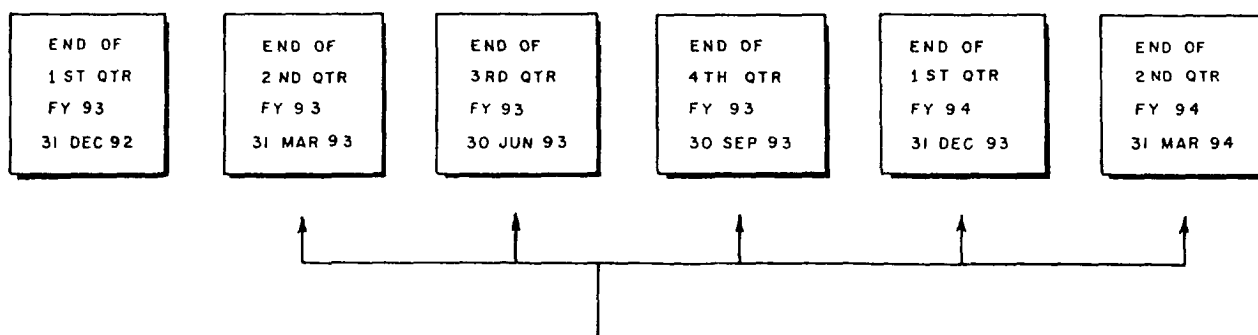
These listings, as applicable, will be submitted to the OPTAR holder and should be reviewed immediately upon receipt. Validation or correction action should be taken and returned under cover of the next OPTAR Document Transmittal Report, NAVCOMPT Form 2156, to the fleet accounting office. (NOTE: Except for reimbursable OPTAR temporary additional duty transactions and certain fleet command level funds, these listings are submitted each month for a 3-year period based on fiscal year appropriations.) Listings applicable to reimbursable OPTARs and other excepted funds or transactions are submitted for the 3-year life cycle of the appropriation.

The Detail Filled Order/Expenditure Listing is used for backup purposes only and is retained

by the fleet accounting office. The Unmatched Expenditure Listing is applicable only to certain OPTARs and transactions. Refer to figure 3-6 to see the distribution cycle for all transaction listings discussed in this section.

Threshold Concept

Much time and effort are expended by the OPTAR holders and the fleet accounting offices in researching and verifying or correcting all transactions appearing in the various transaction listings. Due to sheer volume of transactions, significant processing delays by both parties have in the past resulted in unworkable backlogs of corrections to the official accounting records. Consequently, threshold procedures have been established to prevent undue time and effort being spent on small dollar transactions for operation and maintenance material and services. The threshold concept does not apply to reimbursable OPTARs. The level (dollar value) at which the threshold is established is a management choice of the FLTCOMs. Currently, the threshold is \$100 per order. Under this procedure when a "below threshold" category expenditure document (\$100 or less) does not match with a corresponding unfilled order document during the second monthly reconciliation process, the fleet accounting office is authorized to charge the OPTAR holder without achieving a match. Expenditure documents "above threshold" (greater than \$100) are charged to the OPTAR under similar procedures if they remain



NOTE: AGED UNFILLED ORDER LISTING IS NOT RECEIVED AT THE END OF THE FIRST QUARTER OF THE CURRENT FISCAL YEAR, BUT IS RECEIVED MONTHLY 4TH THROUGH 15TH MONTHS AND QUARTERLY THEREAFTER. THE SUMMARY FILLED ORDER/EXPENDITURE/DIFFERENCE LISTING IS RECEIVED MONTHLY, COMMENCING WITH THE FIRST MONTH OF THE CURRENT FISCAL YEAR AND CONTINUING THROUGH THE SECOND QUARTER OF THE NEXT FISCAL YEAR.

Figure 3-6.—Fleet accounting activity submission cycle.

unmatched during the second monthly reconciliation process. Such above and below threshold charged expenditures are reported to the operating target holder as part of the "differences" by the fleet accounting office on the Summary Filled Order/Expenditure/Difference Listing.

Aged Unfilled Order Listing (Monthly for the 4th through 15th Month and Quarterly Thereafter)

An Aged Unfilled Order Listing (fig. 3-7) will be forwarded monthly (except for the first quarter of the current fiscal year) for the total time frame prescribed by the fleet accounting office to the individual commands for each OPTAR held. An original and one copy will be provided all activities. The Aged Unfilled Order Listing lists all unfilled orders held in the fleet accounting office files over 120 days old that either have not matched with related expenditure documents or have not been canceled. Items appearing in this

list should still be outstanding in the OPTAR holder's outstanding requisition file. If the material or service has been received by the requisitioner, this indicates that either the fleet accounting office has not received the expenditure document, a number has been transposed prohibiting a match and has been directly threshold charged to the OPTAR as part of the total difference amount (reported to the OPTAR holder in the Summary Filled Order/Expenditure/Difference Listing), or the issuing activity has failed to forward an expenditure document. Items appearing on the Aged Unfilled Order Listing meet the following criteria:

- The unfilled order documents were received by the fleet accounting office 4 or more months (approximately 120 days) before the preparation date of the listing.
- The unfilled orders have not been canceled.

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-3 OF NAVSO P3013.													
RPT SYM \$284.04.08A				AGED UNFILLED ORDER LISTING FOR MARCH 1993							PAGE 1		
FY 80 EL 702C OB 57017 OH R05504													
DOCUMENT NO		FC	DOC	T	L	PRI	COG	UI	STOCK NUMBER	POE/SUM	QTY	AMOUNT	OPTAR HOLDER
UIC	JD	SN	IC	NO	EDR				FSC	NIIN	DATE		REMARKS
R05504	02940021	KE	ZOA	002	20		1H		2090	003436601		1	100.00
R05504	02990029	KR	ZOA	002	16		1H		6250	002244963		4	1,236.00
R05504	03040053	KC	ZOA	003	13		9G		6810	005944070		25	13.75
R05504	03050054	KE	ZOA	003			9D		8405	002237623	POE 10/1	14	154.00
R05504	03050055	KC	ZOE	003							SUM 06/0	3	10.00
R05504	03080064	KC	ZOA	003	18		9D		7210	002908300		1	63.27
R05504	03090066	KD	ZOA	003	18						POE 11/0	C9999	84.48
R05504	03000068	KR	ZOA	003	16				2825	001451031		1	58.00
R05504	03110069	KC	ZOE	003							POE 11/0	C9999	51.41
END OF OPTAR LISTING													

Figure 3-7.—Aged Unfilled Order Listing.

● The unfilled orders have not matched with related expenditure documents to complete the transaction (partial orders established will be included on the listing).

MATERIAL RECEIVED LESS THAN 60 DAYS.— If the material or services for items on the listing have been received less than 60 days before the processed date in the listing, you need take no further action. Normally, these items will be automatically removed from the Aged Unfilled Order Listing when it is processed the next quarter.

MATERIAL RECEIVED MORE THAN 60 DAYS (BELOW THRESHOLD).— Below threshold items appearing on the listing that have been received more than 60 days before the processed date of the listing must be reviewed in the same way as those previously mentioned. Extra care should be taken to make sure the item is not a partial receipt with a valid required quantity outstanding.

If the material or services are found to be received more than 60 days before the processed date of the listing, the unfilled order is administratively canceled. When an item on the listing is administratively canceled, it is assumed that:

● an expenditure document has already been threshold charged against the OPTAR because the expenditure was received at the fleet accounting office before the unfilled order; or

● a number transposition occurred and the unmatched expenditure was threshold charged; or

● no expenditure document has been or will be generated by the issuing activity.

Atlantic Fleet ships take administrative cancellation action on the detail cards provided with the listing. All Pacific Fleet units and Atlantic Fleet aviation units show the administrative cancellation action by annotating the original of the listing with the term AD CANC next to the line item concerned. The detail cards or the listing will be forwarded to the fleet accounting office with the next document transmittal report. No entry should be made in the appropriate Estimated Cost Chargeable column of the Requisition/OPTAR Log, NAVCOMPT Form 2155A, for money value of the AD CANC. These cancellations will be reflected on the next Summary Filled

Order/Expenditure/Difference Listing as differences. The appropriate credit is applied to the Requisition/OPTAR Log at this time.

It is important to note that an AD CANC is transmitted only between the reporting ship or unit and the fleet accounting office and never to the supply activity concerned.

MATERIAL RECEIVED MORE THAN 60 DAYS (ABOVE THRESHOLD) (MATERIAL ONLY).— Items of material shown on the listing that have been received and are above the threshold limit should be administratively canceled. Procedures for the AD CANC for these items differ from below threshold items in that the cancellation has immediate impact on the reporting activity's OPTAR. A credit unfilled order is prepared for the items in the amount of and identical to the items on the listing. This credit unfilled order is placed in holding file 2 for submission to the fleet accounting office on the next OPTAR Document Transmittal Report. After preparing the credit unfilled order, you should make the following entries (see fig. 3-8) in the Requisition/OPTAR Log:

1. In the Remarks column of the original unfilled order entry, enter AD CANC and the month and year of the listing.

2. In the Description column of the Requisition/OPTAR Log on the next available line, enter AD CANC and the month and year of the listing.

3. Enter the dollar amount of the unfilled order as a credit entry in the appropriate Estimated Cost Chargeable column of the log.

4. Enter AD CANC and the complete document number of the original unfilled order in the Remarks column.

Neither the detail cards nor the listing is annotated for items above threshold. As with the items below threshold, administrative cancellations are transmitted between the reporting activity and the fleet accounting office. Do not report the AD CANC to the supplying activity. Figure 3-8 shows the entries required to properly process typical transactions on the Aged Unfilled Order Listing.

Furthermore, items above threshold other than material or services are never administratively canceled. You should investigate these items thoroughly and follow up with the billing

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4100-3 OF NAVSO P3013.

RPT SYM 5204.04.00A AGED UNFILLED ORDER LISTING FOR MARCH 1981 PAGE 1

FY 80 EL 702C OB 57017 OH R05504 PROCESSED (DATE)

DOCUMENT NO UIC JO SN	FC DOC T L IC NO EDR	PRI	COG	UI STOCK FSC	NUMBER N11N	POE/SUM DATE	QTY	AMOUNT	OPTAR HOLDER REMARKS
R05504 02940021	KE ZOA 002 20	1H	2090	003436601	1		100.00		
R05504 02990029	KR ZOA 002 16	1H	6250	002244963	4		1,236.00		
R05504 03040053	KC ZOA 003 13	90	6010	005044070	25		13.75	AD CANC 0205	
R05504 03050054	KE ZOA 003	90	8405	002237623	POE 10/0	14	154.00		
R05504 03050055	KC ZOE 003				SUM 06/0	3	10.00	AD CANC 0205	
R05504 03080064	KC ZOA 003 10	90	7210	002900300	1		63.27		
R05504 03090066	KD ZOA 003 10				C9999		44.40		
R05504 03100060	KR ZOA 003 16	1H	3035	001451031	1		50.00		
R05504 03110069	KC ZOE 003				POE 11/0	C9999	51.41		

END OF OPTAR LISTING

NAVJAGPT FORM 1100 REV. 5-70
EAT 0000-700-0001

REQUISITION/OPTAR LOG

PHYSICAL YEAR 11

NAME OF BRANCH/ACTIVITY USS DUARTE (00901)

TABLE NO. 3

DATE	DOC NO.	STOCK NUMBER	DESCRIPTION	PAI	SUPP ADDRESS OR DEPT.	QTY	PRICE INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE	DIFFERENCE	BALANCE	REMARKS
11/20/80	03050054		AD CANC					154.00			

AD CANC
06/81

154.00

AD CANC
0305/0054

60957 FNA0CPAC SD/EO R05504 USS DUARTE

AC1 0405002237623 EA 00014

R0550403050054 ADMINISTRATIVE CANCELLATION ABOVE THRESHOLD

KE 9D 13

1100 15400

HOLDING FILE

2

←
Appropriate Fiscal Year

Figure 3-8.—Processing of administrative cancellation.

activity if appropriate. Refer to NAVSO P-3013-2 for a complete step-by-step description of the review and processing of operation and maintenance transactions concerning the Aged Unfilled Order Listing.

Summary Filled Order/Expenditure/ Difference Listing

The Summary Filled Order/Expenditure/
Difference Listing (fig. 3-9) is submitted monthly

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-6 OF NAVSO P-3013.

RPT SYM \$284.04.08A

SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR MARCH 1993

PROCESSED 04/23/93 PAGE 1

DOCUMENT NO	FC	DOC	TL	NO	PRI	BILL/SUP	AD	UI	COG	STOCK	NUMBER	A	POE/SUM	QTY	AMOUNT	REMARKS
UIC	JD	SN	ID	ISS	ACT	I	D	VO	NO	FSC	NIIN	C	DATE			
R05504	02940021	KE	ZOA	002	20					1H	2090	003436601		1		
R05504	02940021	KE	ZJ1	00638	0315					1H	2090	003436601		1		
R05504	02940021	KE	ZOA	002	20					1H	2090	003436601		1		
R05504	02990030	KR	ZOA	002	20											
R05504	02990030	KR	ZJ1	00638	0315											

PROCESSED 04/28/93 PAGE 2

DOCUMENT NO	FC	DOC	TL	NO	PRI	BILL/SUP	AD	UI	COG	STOCK	NUMBER	A	POE/SUM	QTY	AMOUNT	REMARKS
UIC	JD	SN	ID	ISS	ACT	I	D	VO	NO	FSC	NIIN	C	DATE			
R05504	10360120	KR	ZOA	013	1270	24096				9Q	7110	002050821		1	24.00	
R05504	10360120	KR	FX1	005	1270	24096				9Q	7110	002050821		1	75.00	AD CANCELLATION
R05504	10380128	KC	ZOE	013	1270	R2087				9Q	7110	002050821		1	55.00	
R05504	10380128	KC	FX1	005	1270	R2087				9Q	7110	002050821		1	110.00	DIFFERENCE
														2	55.00	

UNFILLED ORDERS	FILLED ORDERS	PART ORD ESTAB	DIFFERENCE	MATCHED EXPEND	UNMATCHED EXPEND
FC KE DIF			8.66CR		
FC KR DIF			406.94		
OTHER DIF			274.12		
			154.00	591.40	3,216.97
					26
					2,419.87
					6

OH \$ VALUE 1,168.91

OH RECORDS 15

2,625.57

27

154.00

3

591.40

3,216.97

26

2,419.87

6

RPT SYM \$284.03.08A

THRESHOLD CHARGES FOR MARCH 1993 - PROVIDED FOR INFORMATION ONLY

PROCESSED 04/23/93 PAGE 3

DOCUMENT NO	FC	DOC	TL	NO	PRI	BILL/SUP	AD	UI	COG	STOCK	NUMBER	A	POE/SUM	QTY	AMOUNT	REMARKS
UIC	JL	SN	ID	ISS	ACT	I	D	VO	NO	FSC	NIIN	C	DATE			
R05504	02900026	KR	ZJ1	00445	0225					EA	IK		09/0		24.00	NO UNF ORDER
															24.00	DIFFERENCE
R05504	03060047	KR	ZJ1	00445	0231					PR	IK		09/0		4.20	NO UNF ORDER
															4.20	DIFFERENCE
R05504	03350061	KR	ZJ1	00445	0250					EA	IN		10/0		38.00	NO UNF ORDER
															38.00	DIFFERENCE
R05504	03630085	KC	ZJ1	00445	0277					PR	9M		11/0		3.00	NO UNF ORDER
															3.00	DIFFERENCE

TOTAL DOLLAR VALUE (INCLUDED IN DIFFERENCE TOTAL ON PRIOR PAGE) 69.20

NO NAVSO P-3013 PROCESSING REQUIRED - DETACH AND DO NOT RETURN THIS PAGE TO THE FLEET ACCOUNT OFFICE.

* NOTE: As of FY 00 all Differences at the end of the SFOEDL are listed by Fund Code.

Figure 3-9.—Summary Filled Order/Expenditure/Difference Listing before processing by OPTAR holder.

to OPTAR holders for each OPTAR held. The listing is a report of all filled orders with a difference of \$100 or more.

Total differences, by fund code, must be accepted by the OPTAR holder upon receipt of the listing. If a difference is considered to be invalid, you should annotate the transaction on the listing with a rejection code taken from the NAVSO P-3013-2. Rejections found to be valid by the fleet accounting office are reversed and a correction will appear on the next summary list.

Differences of \$3,000 or more are manually researched by the fleet accounting office before being reported to the OPTAR holder, and these differences should be accepted unless your investigation positively shows the difference is invalid. Figure 3-10 shows entries being made from the listing to the Requisition/OPTAR Log. Next, the Summary Filled Order/Expenditure/Difference Listing is returned to the fleet accounting office with the first document transmittal after you have completed your review

THIS REPORT WILL BE PROCESSED IN ACCORDANCE WITH PAR. 4108-6 OF NAVSO P-3013.

RPT SYM \$284.03.08A SUMMARY FILLED ORDER/EXPENDITURE DIFFERENCE LISTING FOR MARCH 1993

FY 91 EL 702C OB 57017 OH R05504 PROCESSED (DATE) PAGE 1

DOCUMENT NO	FC	DOC	TL	NO	PRI	BILL/SUP	AD	UI	COG	STOCK	NUMBER	A	POE/SUM	QTY	AMOUNT	REMARKS
UIC	JD	SN	IC	ISS	ACT	ID	VO	NO	FSC	NIIN	C	DATE				
R05504	10360120	KR	ZOA		013				9Q	7110	002050821		2	24.00		
R05504	10360120	KR	FX1		805	1270	24096						1	75.00		
													1	0.00	AD CANC	
														51.00	DIFFERENCE	
R05504	10380128	KC	ZOA		014				9Q	8010	002869083		6	55.00		
R05504	10380128	KC	ZJ1		00244	0339			9Q	8010	002869083		6	55.00		
R05504	10380128	KC	ZJ1		00638	0345			9Q	8010	002869083		6	55.00		
														55.00	DIFFERENCE	

UNFILLED ORDERS	FILLED ORDERS	PART ORD	ESTAB	DIFFERENCE	MATCHED EXPEND	UNMATCHED EXPEND
FC KE DIF				89.66CR		
FC KR DIF				406.94		
OTHER DIF				274.12		
OH \$ VALUE	1,168.91	2,625.57	154.00	591.40	3,216.97	2,419.87
OH RECORDS	15	27	3		26	6

REQUISITION/OPTAR LOG

NAVSO FORM 2100 (REV. 5-70) DATE 0404-704-0001

FISCAL YEAR 1993

NAME OF SHIP/ACTIVITY USS QUARTE (DD901)

PAGE NO. 4

DATE	DOC. NO.	STOCK NUMBER	DESCRIPTION	PRI	SUPT. ADDRESS OR DEPT.	QTY	DATE	INCREASE OR DECREASE	ESTIMATED COST CHARGEABLE		DIFFERENCE			BALANCE	REMARKS
									E	R	E	R	OTHER		
		SUM LIST									89	406	274	13559	

Figure 3-10.—Ship's posting the Summary Filled Order/Expenditure/Difference Listing totals to the OPTAR log.

and validation but not later than the time limits specified earlier.

Detail Filled Order/Expenditure/ Difference Listing

In addition to the listings discussed above, the fleet accounting office also prepares a Detail Filled Order/Expenditure/Difference Listing monthly. This listing itemizes all matched unfilled orders and expenditures (regardless of difference), threshold and direct charged expenditures, and corrections and administrative cancellations of below threshold unfilled orders. It represents the complete reconciliation of unfilled orders and expenditures for the accounting period. Figure 3-11 illustrates a Detail Filled

Order/Expenditure/Difference Listing for a fleet unit. This monthly listing is retained by the fleet accounting office on microfilm or other media. Refer to the NAVSO P-3013-2 for information requesting a particular copy of the Detail Filled Order/Expenditure/Difference Listing.

DEPARTMENTAL AND SHIP'S BUDGETS

The establishment of departmental and ship's budgets provides a method for the most equitable distribution of a ship's OPTAR funds. Although reports on these budgets are not required, they may be established at the discretion of the TYCOM or commanding officer.

DETAIL FILLED ORDER/EXPENDITURE / DIFFERENCE LISTING FOR MARCH 1993															PAGE 1	
RPT SYM \$284.03.08																
FY 93 EL 702C OB 57017 OH R05504															PROCESSED (DATE)	
DOCUMENT NO	FC DOC	TL	NO	PRI	BILL/SUP AD UI	COG	STOCK	NUMBER	POE/SUM	UNIT PR	S S	ALW	FAADC	QTY	AMOUNT	REMARKS
UIC JD SN	ID	ISS	ACT	I O			FSC	NIIN MT	TF F C	LOT	DATE					
R05504 02940021	KR ZOA		002	20		1H	2090	3436601						10/0	1	100.00CR CORRECTION
R05504 02940021	KE ZJ1		00638	0315		1H	2090							11/0	1	200.00CR CORRECTION
R05504 02940021	KE ZOA		002	20		1H	2090	3436601						10/0	1	100.00
																100.00CR DIFFERENCE
R05504 02990029	KC FX1		005	0870	P6702									70	12/0	1
																20.94 NO UNF ORDER
																20.94 DIFFERENCE
R05504 02990030	KR ZOA E		002	20		1H	2090	3436609						10/0	4	730.00
R05504 02990030	KR ZJ1		00638			1H	2090		R					02/1	4	1,236.00
																506.00 DIFFERENCE
R05504 03010052	KC ZOA D		002	18		9Z	9535	8922347	SUM	06/0				11/0	30	11.70 AD CANC
																11.70CR DIFFERENCE
R05504 03050054	KE ZOA		003	16		9D	8405	2237023						11/0	24	264.00
R05504 03050054	KE ZJ1		00638	0315		9D	8405							02/1	10	110.00
															14	154.00 PART ORD ESTAB
R05504 03060056	KC ZOE		003												2	54.00
R05504 03060056	KC FX1		005	1270	P6801									11/0	1	63.84
									POE 10/0					02/1	1	0.00
																9.84 PART ORD ESTAB
																DIFFERENCE
R05504 03070058	KC ZOA		003			9Q	7125	6243960						11/0	2	112.70
R05504 03070058	KC ZJ1		00638	1270		9Q	7125							02/1	1	167.70
									POE 10/0						1	0.00
																55.00 PART ORD ESTAB
																DIFFERENCE
R05504 03180072	KC ZOA		004	18		9Z	5306	8269995						11/0	100	10.00
R05504 03180072	KC FA1		591	230	D3277	EA	5306	8269995	0000010					01/1	100	10.00
																23.60CR DIFFERENCE
R05504 10410131	KC ZJ1		04637	0330		9Z	9535							02/1	1	10.00 NO UNF ORDER
																10.00 DIFFERENCE
UNFILLED ORDERS FILLED ORDERS PART ORD ESTAB DIFFERENCE MATCHED EXPEND UNMATCHED EXPEND																
FC KE DIF																
FC KR DIF																
89.66CR																
406.94																
274.12																
OH \$ VALUE	1,168.91		2,625.57		154.00		591.40		3,216.97		2,419.87					
OH RECORDS	15		27		3				26		6					

Figure 3-11.—Detailed Filled Order/Expenditure/Difference.

Ship's Departmental Budget Report

When the ship's departmental budget report is used, it is prepared by the ship's supply department to provide information on the utilization and status of the ship's OPTAR by individual ship department, as well as for the ship as a whole. The report shows for each of the ship's individual departments the dollar amount of all stock issues and DTO requisitions made in the current period, the total amount of OPTAR usage (both issues from stock and DTO requisitions) made in the current fiscal year, and the unused amount of the allocated OPTAR authority available for requisitioning storeroom stock. The ship's departmental budget report described in this paragraph is not required by the fleet commander

or the official fleet accounting system. However, the use of this report or a modification thereof is recommended. When it is desired to budget for consumables only at the departmental level, this report may be modified accordingly.

Since differences calculated by the fleet accounting office are reported to OPTAR holders in summary amounts and only line item transactions with substantial difference amounts are shown, the differences cannot be determined by individual ship departments. In addition to providing for the allocation of a portion of the ship's OPTAR to each of the ship's departments, this report provides for the allocation of a portion of the OPTAR grant on a shipwide basis to cover the differences received. Figure 3-12 shows the

SHIP: USS A.B. ZEE (CG 4)		QUARTER: FIRST		FY 93		PERIOD: 1-10 JUL 1993	
(ABOVE THRESHOLD)							
DEPARTMENT	BUDGET GRANT	BALANCE B/F	STRM ISSUES	STOCK & DTO REQ	SFOEDL CUM. DIFF	CUMULATIVE TOTAL EXPENDITURES	BALANCE C/F
CO	5,000.00	5,000.00	-0-	300.00	50.00	350.00	4,650.00
XO	2,000.00	2,000.00	100.00	100.00	-0-	200.00	1,800.00
OPS	10,000.00	10,000.00	1,200.00	800.00	100.00	2,000.00	7,900.00
WEPS	30,000.00	30,000.00	500.00	1,500.00	50.00	2,050.00	27,950.00
ENG	40,000.00	40,000.00	1,300.00	1,700.00	300.00	3,300.00	36,700.00
COMM	3,000.00	3,000.00	-0-	500.00	-0-	500.00	2,500.00
MED/DENTAL	3,000.00	3,000.00	200.00	-0-	-0-	200.00	2,800.00
SUPPLY	7,000.00	7,000.00	500.00	1,500.00	-0-	2,000.00	5,000.00
CHARTER & HIRE	-0-	-0-	-0-	-0-	-0-	-0-	-0-
STAFF							
SUB TOTAL	\$100,000.00	100,000.00	3,800.00	6,400.00	500.00	10,700.00	89,300.00
			CREDIT ISSUES TO STK FUND	(+)	BELOW THRESHOLD		
STOCK FUND	25,000.00	25,000.00	-3,800.00 CR	3,000.00	25.00	-775.00 CR	25,775.00
TOTAL TYCOM GRANT	\$125,000.00	125,000.00		9,400.00	525.00	9,925.00	OPTAR BALANCE 115,075.00

OPTAR REPORT EXPENDITURES							
	FUND CODE	BALANCE B/F	AMT OBLIGATED	SFOEDL	CUM TOTAL OBLIG	OPTAR BAL TD	
	SE	-0-	400.00	25.00	425.00		
TYCOM	125,000.00	SR	-0-	6,000.00	200.00	6,200.00	115,075.00
BUDGET GRANT	OTHERS	-0-	3,000.00	300.00	3,300.00		
TOTAL	125,000.00	-0-	9,400.00	525.00	9,925.00		

Figure 3-12.—Ship's departmental budget report.

recommended format for preparation of the ship's departmental budget report.

Report Frequency and Distribution

When the ship's departmental budget report is used, it should be prepared on the 15th and the last day of the month— concurrent with the preparation of the current fiscal year's OPTAR Document Transmittal Report. It should be prepared for the commanding

officer with a copy for each of the ship's departments.

Relationship to Other Reports

The amount shown in the Ending Budget Balance column on the Ship's OPTAR Total line will be equal to the OPTAR Balance as shown in the Requisition/OPTAR Log maintained for the current fiscal year.